



Scott M. Perrilloux

District Attorney
21st Judicial District

Louisiana, St. Roch and Tangipahoa Parishes

P.O. Drawer 639
Amite, LA 70402
PH. (504) 748-7880
1-800-372-8080
Fax. (504) 748-9542

MARCH 4, 1993

MRS. MARGARET C. STEVENS
SECRETARY-TREASURER
GRAVITY DRAINAGE DIST. NO. 5
PARISH OF TANGIPAHOA
304 SOUTH BAY ST.
AMITE, LA. 70422

RE: LITIGATION/NON-LITIGATION

DEAR MRS. STEVENS:

OUR OFFICE ACTS AS GENERAL LEGAL COUNSEL TO THE VARIOUS SUBDIVISIONS OF LOCAL GOVERNMENT LOCATED WITHIN THE TWENTIETH JUDICIAL DISTRICT OF LOUISIANA IN ACCORDANCE WITH THE MANDATES OF LOUISIANA LAW. ACCORDINGLY, OUR OFFICE IS GENERAL LEGAL COUNSEL TO GRAVITY DRAINAGE DIST. NO. 5 OF TANGIPAHOA PARISH.

AS OF THIS DATE, OUR OFFICE IS NOT AWARE OF ANY LAWSUITS FILED AGAINST THE DRAINAGE DISTRICT NO. 5 NOR ARE THERE ANY CLAIMS ASSERTED AGAINST THE SAID TANGIPAHOA PARISH GRAVITY DIST. NO. 5 WHICH HAVE BEEN BROUGHT TO OUR ATTENTION.

THERE HAVE BEEN NO LAWSUITS NOR COMPLAINTS FILED AGAINST DRAINAGE DIST. NO. 5 NOR HAVE THERE BEEN ADJUDICATED JUDGEMENTS AGAINST THE SAID DRAINAGE DISTRICT UNDER THE PROVISIONS OF THE UNITED STATES CIVIL RIGHTS ACT OF 1964.

TRUSTED THAT THIS IS THE INFORMATION YOU REQUIRE, I AM

YOURS VERY TRULY,
SCOTT M. PERRILLOUX
DISTRICT ATTORNEY

CLAYTON T. SPAID
ASST. DISTRICT ATTORNEY

GRAVITY DRAINAGE DISTRICT NO. 5

PARISH OF TANGIPAHOLA

208 S. BAY STREET
APRIL, LOUISIANA POWER

(224) 248-8325

FEB 20, 1997

DAVID SELLERS
MEMBER

MARKET C. STEVENS
SECRETARY-TREASURER

MR. CLIFTON STEED
ASST. DISTRICT ATTORNEY
P O BOX 387
GREENVILLE, LA. 70447

RE: LETTER OF NON-LITIGATION

DEAR CLIFF:

IT IS AHEAD REQUEST TIME AGAIN FOR THE LEGISLATIVE
AUDITOR. AS USUAL I AM IN NEED OF A LETTER OF NON-LITIGATION
FOR DISTRICT NO. 5.

I KNOW OF NO PENDING LITIGATION IN THIS DISTRICT.

THE TIME IS PRETTY TIGHT FOR THESE REPORTS TO BE IN
THEREFORE I WOULD APPRECIATE YOU REPLY AS SOON AS POSSIBLE.

THANKING YOU FOR YOUR USUAL COURTESY AND COOPERATION, I AM

SINCERELY,



MARKET C. STEVENS
SECRETARY-TREASURER

P.S. AM WRITING REQUESTING ONE FOR NO. 4
PLEASE KEEP YOUR RESPONSES SEPARATE LETTERS.

DAVID SELLERS, President
208 Bay Street
Bastrop, LA 70444
(224) 228-8442

WILLIAM WILLIAMS, 1st Vice President
208 Bay Street
Bastrop, LA 70444
(224) 228-8313

MARKET C. STEVENS
P. O. Box 428
Bastrop, LA 70444
(224) 228-8325

DAVID THOMAS, JR.
P. O. Box 16A
Bastrop, LA 70444
(224) 228-8325

MARKUS STEVENSON
208 P. 1125 St.
Bastrop, LA 70444
(224) 228-8325

OATH OF OFFICE

Copy of file

STATE OF LOUISIANA

File AUG 1 1995
Clary
BY CLERK OF COURT

Parish of TANGIPARUA

I, MARGARET C. STEVENS do solemnly swear (or affirm) that I will support the Constitution and
Laws of the United States and the Constitution and Laws of this State and that I will faithfully discharge
and perform all the duties incumbent on me as:

SECRETARY-TREASURER OF GRANDIY DRAINAGE DISTRICT
RD. 5, PARISH OF TANGIPARUA, LOUISIANA

Signature of Candidate to be Secretary-Treasurer of Grandi Drainage District

RECORDED
INDEXED
AUG 1 1995
CLERK OF COURT

According to the best of my ability and understanding, so help me God.

Witness to and subscribed before me this

10th day of Aug A.D. 1995

Margaret C. Stevens
BY Margaret C. Stevens

286 NORTH BAY ST.
MONTE 1641000000 78422
504 748-0335
850 413-2-38-2141

NOTARY PUBLIC
Notary Public for the State of Louisiana

PLEASE EXECUTE ACKNOWLEDGMENT BELOW IF APPLICABLE

Personally acknowledge receipt of the enclosed code of ethics as required by R.S. 42:1162.

NOTE: 1. If Commission is required to be issued, R.S. 42:1141 provides as follows: Each public officer shall issue and file his oath of office within thirty (30) days after receipt of commission. An oath taken prior to the date above and the commission shall be deemed to have been taken on and shall be effective on and after the date on which it is taken. In cases where the office is one for which no date for the taking of the oath is taken, the commission shall be deemed to have been taken on and shall be effective on and after the date on the commission. Failure to comply with the requirements of this Section shall create a vacancy in the office, and the vacancy shall be filled in accordance with law as in other cases of vacancy.

- Original Oath of Office to be filed with Secretary of State (P.O. Box 94120, Baton Rouge, LA 70804-9120)
- Duplicate oath to be filed with Clerk of Court in care of Parish officials.

E. INVESTMENTS

INVESTMENTS ARE STATED AT COST, WHICH APPROXIMATES MARKET. THESE INVESTMENTS ARE TIME DEPOSITS WHICH ARE FULLY SECURED THROUGH FEDERAL DEPOSIT INSURANCE.

F. VACATION AND SICK LEAVE

THE DRAINAGE DISTRICT HAS NO FORMAL POLICE FOR VACATION, AND HAS NO SICK LEAVE.

G. TOTAL CHANGES ON STATEMENTS - OVERVIEW

THE TOTAL CHANGES ON THE STATEMENTS - OVERVIEW - ARE CAPTIONED PROGRAMS ONLY TO INDICATE THAT THEY ARE PRESENTED ONLY TO FACILITATE FINANCIAL ANALYSIS. DATA IN THESE COLUMNS DO NOT PRESENT FINANCIAL POSITION OF OPERATIONS IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. NEITHER IS SUCH DATA COMPARABLE TO A CONSOLIDATION.

1. PENSION PLAN

THE DRAINAGE DISTRICT IS NOT A MEMBER OF ANY PENSION PLAN.

4. THERE IS NO LITIGATION PENDING AGAINST THE DRAINAGE DISTRICT.

8. THE DRAINAGE DISTRICT CARRIES POL. NO. 2045-3 MEMBERS 12/12/86 12/12/87 LIAB.

TREASURER'S BOND #1222 8/1/86 - 8/1/87

8. MONIES IN THE CAPITAL IMPROVEMENT FUND (CONSTRUCTION) WERE FOR PROJECTS. IN 1986 ALL MONIES WERE EXPENDED FOR PROJECTS EXCEPT FOR 6.18 AS REFERRED TO IN CAPITAL PROJECT FUND EXPLANATION.

IN ORDER TO CLEAR THIS ACCOUNT THE 6.18 WAS TRANSFERRED TO MAINT. A/C (GENERAL FUND) EARLY PART OF JANUARY 1987.

D. FIXED ASSETS AND LONG-TERM

THERE ARE NO LONG-TERM LIABILITIES.

THE FIXED ASSETS USED IN THE GOVERNMENTAL FUND TYPE OPERATIONS OF THE DISTRICT ARE ACCUMULATED FOR IN THE GENERAL FIXED ASSETS GROUP MATRIX THAN IN THE GOVERNMENTAL FUNDS. NO DEPRECIATION HAS BEEN PROVIDED ON GENERAL FIXED ASSETS WHICH ARE VALUED AT HISTORICAL COST.

THE TWO ACCOUNT GROUPS ARE NOT FUNDS. THEY ARE CONCERNED ONLY WITH THE MEASUREMENTS OF FINANCIAL POSITION AND DO NOT INVOLVE MEASUREMENT OF RESULTS OF OPERATIONS.

C. BASIS OF ACCOUNTING: REFERRED TO WHEN COVERING AND EXPENDITURES ARE RECOGNIZED AND REPORTED IN THE FINANCIAL STATEMENTS. BASIS OF ACCOUNTING RELATE TO THE TIMING OF THE MEASUREMENTS MADE, REGARDLESS OF THE MEASUREMENTS FOCUS APPLIED.

THE RECORDS OF THE DRAINAGE DISTRICT ARE MAINTAINED ON A CASH BASIS OF ACCOUNTING. HOWEVER, THE FUNDS ARE REPORTED IN THE ACCOMPANYING FINANCIAL STATEMENTS HAVE BEEN CONVERTED TO A MODIFIED ACCRUAL BASIS OF ACCOUNTING UTILIZING THE FOLLOWING PRACTICES:

REVENUES:

AD VALOREM TAXES AND THE RELATED STATE REVENUE SHARING (WHICH IS BASED ON POPULATION AND HOMEOWNERS IN THE PARISH) THIS YEAR'S R/R/C ARE RECORDED IN THE YEAR THE TAXES ARE ASSESSED. AD VALOREM TAXES ARE ASSESSED ON A CALENDAR YEAR BASIS - BECOME DUE NOV 15 OF EACH YEAR AND BECOME DELINQUENT ON DECEMBER 11. TAXES ARE GENERALLY COLLECTED IN DECEMBER OF THE CURRENT YEAR AND JANUARY AND FEBRUARY OF THE FOLLOWING YEAR.

INTEREST INCOME ON INVESTMENTS IS RECORDED WHEN INVESTMENTS HAVE MATURED AND THE INCOME IS AVAILABLE. RARELY DO BANK MAKE CHECKS, BUT SOMETIMES THE COMPUTER IS INSTRUCTED TO PAY MONTHLY AND IF THIS HAPPENS MATRIX TEAM DO-DO EVERYTHING, THE AMOUNT OF THAT CHECK IS RECORDED PROPERLY IN THE LEDGER, DEPOSITED TO THE PROPER ACCOUNT AND THE BANK IS REQUESTED TO PLEASE NOT DO IT THAT WAY AND TO HOLD INTEREST UNTIL Maturity - THIS ISSUING ONE CHECK. WITH CHANGING OF EMPLOYERS IN THE BANK - THE CYCLE GOES ON AND THESE THINGS HAPPEN AGAIN.

MAJORITY ACCOUNTING

THE DISTRICT ADOPTED A BUDGET REFLECTING ACTUAL CASH ON HAND (FISCAL RESERVE) AND TAX AVAILS ESTIMATED COLLECTIONS. MONTHLY FINANCIAL STATEMENTS GIVEN TO BOARD MEMBERS FROM THE EXPENDITURES WEIGHED AGAINST BUDGET AMOUNT THEN ENSURING ADJUSTMENT TO BUDGET IF NECESSARY.

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

GRAVITY DRAINAGE DIST. NO. 5 OF TANGIPAROA PARISH, IS A BODY CORPORATE ESTABLISHED BY THE TANGIPAROA PARISH POLICE JURY (NOW PARISH COUNCIL) IN ACCORDANCE WITH LRS 38:1751. THE DRAINAGE DISTRICT IS GOVERNED BY A BOARD OF COMMISSIONERS CONSISTING OF FIVE MEMBERS WHO ARE APPOINTED BY THE PARISH COUNCIL AND WHO ARE AUTHORIZED TO CONSTRUCT, MAINTAIN AND IMPROVE THE SYSTEM OF GRAVITY DRAINAGE WITHIN THE SAID DISTRICT NO. 5.

IN CONFORMANCE WITH THE SGA, THE GRAVITY DRAINAGE DIST. IS COMPONENT UNIT OF THE PARISH COUNCIL, THE GOVERNING BODY OF THE PARISH. HOWEVER, THE ACCOMPANYING FINANCIAL STATEMENTS ARE NO PART OF THAT BODY AND REPRESENT ONLY THE FUNDS MAINTAINED BY DISTRICT 5 AND DO NOT PRESENT ANY INFORMATION ON THE PARISH COUNCIL AND ANY OF THE SERVICES PROVIDED BY THAT BODY.

A. THE ACCOUNTS OF THE DRAINAGE DISTRICT ARE ORGANIZED ON THE BASIS OF FUNDS AND ACCOUNT GROUPS, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY. THE OPERATIONS OF EACH FUND ARE ACCOUNTED FOR WITH SEPARATE SETS OF SELF-BALANCING ACCOUNTS THAT COMPISE ITS ASSETS, LIABILITIES, FUND EQUITY, RESERVES AND EXPENDITURES. REVENUES ARE ACCOUNTED FOR IN THREE INDIVIDUAL FUNDS BASED UPON THE PURPOSE FOR WHICH THEY ARE TO BE SPENT AND THE MANNER BY WHICH EXPENDING ACTIVITIES ARE CONTROLLED. THE FUNDS PRESENTED IN THE FINANCIAL STATEMENTS ARE DESCRIBED AS FOLLOWS:

GENERAL FUND (MAINTENANCE)

THE MAINTENANCE FUND IS THE GENERAL OPERATING FUND OF THE DRAINAGE DISTRICT; IT IS USED TO ACCOUNT FOR ALL FINANCIAL RESOURCES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN OTHER FUNDS.

CAPITAL PROJECT FUND (CONSTRUCTION)

THE CONSTRUCTION FUND IS USED TO ACCOUNT FOR FINANCIAL RESOURCES TO BE USED FOR THE ACQUISITION AND CONSTRUCTION OF MAJOR CAPITAL FACILITIES. IT IS FUNDED THROUGH BOND PROCEEDS AND INTEREST EARNINGS. THIS ACCOUNT'S FUNDS ARE DEDICATED TO OPENING NEW DRAINAGE AND IN PARTICULAR TO A PROJECT (S) THAT ARE PLANNED BY THE BOARD AND SOME THEY ARE STILL IN THE PLANNING STAGE: 1995 - EXPENDITURES REDUCED THE AMOUNT OF THIS ACCOUNT FUNDS AVAILABLE TO 6.10. THIS AMOUNT WAS TRANSFERRED TO THE MAINTENANCE FUND ACCOUNTS.)

OATH OF OFFICE

0037-0

STATE OF LOUISIANA

with of TRANSPAROLA

DAVID SELIGER

do solemnly swear (or affirm) that I will support the Constitution and
Laws of the United States and the Constitution and Laws of this State and that I will faithfully and impartially discharge
and perform all the duties incumbent on me as:

David Seliger
CLERK OF COURT

MEMBER, BOARD OF COMMISSIONERS OF HEAVY
DRAINAGE DISTRICT NO. 5, PARISH OF TRANSPAROLA,
LOUISIANA

according to the best of my ability and understanding, so help me God.

Given and subscribed before me this

25 day of AUGUST, A.D., 1984

David Seliger
CLERK

Malcolm R. Williams
NOTARY PUBLIC

708 AVE G
BENTONWOOD LA 70444
564-233-8845
S/O 8587-16-2449

NOTARY PUBLIC

PLEASE EXECUTE ACKNOWLEDGEMENT BELOW IF APPLICABLE.

I hereby acknowledge receipt of the enclosed code of ethics as required by R.S. 42:1562.

NOTE: 1. If Commission is required to be issued, R.S. 42:141 provides as follows: Each public officer shall take and file his oath of office within thirty (30) days after receipt of commission. An oath taken prior to the date when the commission shall be deemed to have been taken on and shall be effective on and after the date on which it takes effect for which the oath is taken. In cases where the office is one for which no date for its creation is set, an oath taken prior to the date on the commission shall be deemed to have been taken on and to be effective on and after the date on the commission. Failure to comply with the requirements of this Section in create a vacancy in the office, and the vacancy shall be filled in accordance with law as in other cases of vacancy.

- Original Oath of Office is filed with Secretary of State (P.O. Box 94215, Baton Rouge, LA 70804-9125)
- Duplicate oath is filed with Clerk of Court in care of Parish officials.

OATH OF OFFICE

100-277-001

STATE OF LOUISIANA

City of TRACYPAROS

BRADFORD BRIDGES

do solemnly swear (or affirm) that I will support the Constitution and laws of the United States and the Constitution and Laws of this State and that I will faithfully and impartially discharge and perform all the duties incumbent on me as

MEMBER, BOARD OF COMMISSIONERS, GRAVITY DRAINAGE
DISTRICT NO. 5, PARISH OF TRACYPAROS, LOUISIANA

Bradford Bridges
Signature

according to the best of my ability and understanding, so help me God.

I swore to and subscribed before me this

20 day of MARCH, A.D., 1964

Bradford Bridges
78142 BISHOP RD
BENTWOOD, LA 70644
504-225-3334
P/O # 437-96-7679

NOTARY PUBLIC

William R. Williams

PLEASE EXECUTE ACKNOWLEDGEMENT BELOW IF APPLICABLE

I hereby acknowledge receipt of the enclosed code of ethics as required by R.S. 42:5162.

Bradford Bridges

NOTE: 1. If Commission is required to be taken, R.S. 42:141 provides as follows: Each public officer shall take and file his oath of office within thirty (30) days after receipt of commission. An oath taken prior to the date shown on the commission shall be deemed to have been taken on and shall be effective on and after the date on which it was taken. In cases where the office is one for which no date for the taking of office is set, an oath taken prior to the date on the commission shall be deemed to have been taken on and shall be effective on and after the date on the commission. Failure to comply with the requirements of this Section shall create a vacancy in the office, and the vacancy shall be filled in accordance with law as in other cases of vacancy.

- 2. Original Oath of Office is Filed with Secretary of State, P. O. Box 94125, Baton Rouge, LA 70804-94125
- 3. Duplicate oath is filed with Clerk of Court in case of Parish officials.

Item No. 10 - Appointment of Commissioners to T. P. Planning Commission

This matter was postponed until the next regular meeting of the TPC.

Item No. 13 - Appointment of Commissioners (2) to Drainage District No. 1

A motion was made by Mr. Buckley and seconded by Mr. Wilson to reappoint John Reed Feltz and Mr. David Salton as Commissioners to the Consolidated Gravity Drainage District No. 1 for another term. These terms will expire in July of 1968. Roll-call vote was as follows:

- YEA: 5 (Buckley, Jewell, Fawcett, Ridgel, Duckson, Feltz, Wilson, Edwards, Conroy)
- NAY: NONE
- ABSENT: NONE
- NOT VOTING: 1 (Polina)

Item No. 14 - Approval of San Public Hearing as Proposed in T. P. Ord. No. 70-21 - Consolidating Voting Precincts with Less than 200 Registered Voters

The Secretary made known the foregoing has not been put into conference form and will be ready for the next meeting of the TPC.

Item No. 17 - Adoption of T. P. Ord. No. 50-26 - Abandonment of Right of Way in Drainage & Sewer Subdivision

Mr. Jewell made known a public hearing was held on the foregoing matter at 6:00 P.M. and no one from the public asked to address the matter.

A motion was made by Mr. Ridgel and seconded by Mr. Fawcett to adopt T. P. Ord. N. 50-26 as follows:

RESOLUTION NUMBER 34 OF 1964

"AN ORDINANCE TO REASSURE PUBLIC UTILITIES AND RESPONSIBILITY FOR SERVICES, SEWER AND/OR TELECOMMUNICATIONS IN THE SERVICE AND GULL SUBDIVISION"

WHEREAS, it appearing that the streets, roads and/or telecommunication lines located in the Service and Gull Subdivision have never been utilized for public purposes, are not now needed for public purposes and there is no need of the public for their use;

WHEREAS, the Virginiana Parish Council-President DEWEY has determined that the streets, roads and/or telecommunication in the Service and Gull Subdivision are not needed for public purposes;

A. Approved with a roll call vote of 10-0 in case of Parish officials.

GRAVITY PARISH DISTRICT NO. 3
 PARISH DISTRICT
 PARISH POLICE JURY
 Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended DEC 31, 2018

NAME	NUMBER	AMOUNT
437-84-7678 MADFORD BRIDGES	11	\$ 550.00
437-48-5816 RICHARD PROSOPOFF	10	600.00
507-46-2449 DAVID SELLERS	11	500.00
433-39-8948 STEVEN SMITH	8	400.00
456-88-8310 MELBAE WILLIAMS	12	600.00
		<u> </u>
Total		\$ <u>2700.00</u>

TERMINADA GRAVITY DISTRICT NO. 5
PARISH DISTRICT
PARISH POLICE JURY
Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended 2007-08 TR 56

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. (Include the statute authorizing the compensation, the amounts, et cetera.)

PER DIEM 58.00

IN ACCORDANCE WITH ACT 185 OF 1988 AMENDING AND RE-ENACTING
OUR SECTION 3 OF SECTION 1794 OF TITLE 38 LRS OF 1950

INVENTORY LIST:

MOA-4 Shaver Fofo Cabinet-----	Part 3/13/75-----	126.00
MOA 2-Shower Fofo Cabinet-----	Part 3/19/75-----	79.00
MOA 4-Ca (3) Miscellaneous-----	Part 3/24/75-----	30.00
4 Shaver Trays-----	Part 3/24/75-----	40.00
		<u>265.00</u>
		<u>265.00</u>
		530.63

1 POWER SHM MOA 825W
SERIAL NO. 1G2998092 P/N: 3/26/71 275.00

1 POWER SHM MOA 825W
SERIAL NO. 1J777C89G P/N: 3/24/71 275.00
NOTE: THIS FROM GEORGE'S LABORATOR DEPT
P/N: USE IS HANDCLENING CABIN. IN JOINT
STORAGE WITH TONS OF KITCHENS

890 57

_____ PARISH _____ DISTRICT

_____ PARISH POLICE JURY

STATE: Louisiana

Notes to the Financial Statements (Continued)

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2020	Additions	Deductions	Balance December 31, 2020
Land	\$ _____	\$ _____	\$ _____	\$ _____
Buildings	_____	_____	_____	_____
Improvements other than buildings	_____	_____	_____	_____
Equipment and furniture	850,53	_____	_____	858,53
Other asset classes	_____	_____	_____	_____
Total	850,53	\$ _____	\$ _____	858,53

B. PENSION PLAN

(Disclosures should comply with GASB Statement No. 27. If the district is a member of the Parochial Employees' Retirement System of Louisiana, the following should be used.)

Plan Description. Substantially all employees of the _____ Parish _____ District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. [All employees of the district are members of (Plan A) (Plan B).] [or Some employees of the district are members of Plan A and some are members of Plan B.]

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. [Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1982, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1982.] [Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of

Notes to the Financial Statements (Continued)

3. FUND DEFICITS

(Identify any fund deficits and give management's response for elimination of the deficits.)

4. CASH AND CASH EQUIVALENTS

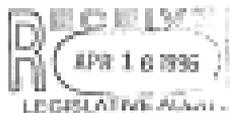
At December 31, 1973, the district has cash and cash equivalents (book balances) totaling \$_____ as follows:

37859.19

Demand deposits	\$ 37,859.19
Interest-bearing demand deposits	_____
Time deposits	_____
Other	_____
Total	\$ 37,859.19

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1973, the district has \$37,859.19 in deposits (collected bank balances). These deposits are secured from risk by \$37,859.19 of federal deposit insurance and \$_____ of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3). (If deposits are not fully secured, add the following: The remaining balance of \$_____ is not secured by the pledge of securities and is a violation of state law.)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAP Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.



REASSESSMENT FORM

TO: Drainage Dist #5 Montclair, 1st-Parish District
TAXING DISTRICT

IN ACCORDANCE WITH ACT 433 OF THE 1983 REGULAR SESSION [R.S. 47:1785] AND ACT 28 OF THE 1981 EXTRAORDINARY SESSION [R.S. 47:1785(2)], THE FOLLOWING IS FURNISHED:

<u>5.25</u>	or	<u>5.25</u>	<u>\$5,857,718</u>	<u>\$30,753.70</u>	or	<u>\$3,762.62</u>
1995		Maximum	Taxable Property	(1) Taxes Levied		Taxes Levied
Millage		Authorized	Valuation			Maximum
Levied		Levy	1995			Authorized

1996 TAX ROLL AS ADJUSTED BY REAPPRAISAL/REASSESSMENT:
(Previous year's roll, revised)

\$16,311,429
(2) Taxable Property Valuation

William S. Gifford
Tangipahoa
ASSESSOR
PARISH

TO BE COMPLETED BY TAXING DISTRICT:

<u>\$30,753.70</u>	<u>\$7,936.66</u>	<u>\$16,311,429</u>	<u>4.87</u>	or	<u>4.87</u>
(1) Taxes Levied	Taxes Levied	(1) Taxable	(1) Adjusted		Adjusted
	Maximum	Property	Millage on		Maximum
	Authorized	Valuation	1996 Levy		Millage

(After Reappraisal/Reassessment)

NOTE:

- (1) Taxes Levied - Taxpayer
- (2) Taxable Property Valuation after Reappraisal/Reassessment
- (3) Adjusted Millage after Reappraisal/Reassessment - Divide (1) by (2)

APPROVED BY [Signature]
LEGISLATIVE ASSEMBLY
CLERK A. J. [Signature]
LEGISLATIVE ASSEMBLY

WILLIAM "BILL" DUFRICHE, CLU

Tangipahoa Parish Assessor

POST OFFICE BOX 704

ABITE, LOUISIANA 70006

Nov. 6, 1996

Gravity Districts #1 & #5
Ms. Margaret Stevens
206 S Bay St
Amite, LA 70402-0000

Dear Ms. Stevens:

The attached millage adjustment forms have been reviewed and approved by the State Legislative Auditor's Office for the 1996 assessment year. Your agency has an attached adjustment form for each governmental district which was on the 1995 tax roll.

If your agency passed a new or renewal tax with 1996 being the first effective year of the tax, then the reassessment form does not apply to that district. You should levy the amount of the renewal passed by the voters.

If your agency levies bond or sinking fund taxes, these issues are not subject to the reassessment provision of the State Constitution. A form is provided for the bond funds to show you the adjusted assessed value of your district for 1996. Use this adjusted value when you calculate your rate to be levied.

The information below the heading--**TO BE COMPLETED BY TAXING DISTRICT**-- pertains to the maintenance taxes levied by you for 1996. You must adopt as your 1996 levy the lower amount shown on Item B3. (See sample Resolution #1).

The Constitution allows you to increase your millage to the 1993 level; however, if you do this you should contact the Legislative Auditor's office to be sure you have met all the legal requirements of law. (See sample Resolution #2).

As you prepare your millage rate resolutions, you should show a separate levy for each district under your control. Please have those 1996 resolutions back to me by August 15, 1996. They must be reviewed and approved again by the Legislative Auditor's Office.

Should you have any questions, please call me and I will be happy to discuss this matter with you.

Sincerely,


William Dufreche
Assessor

**GRAVITY DRAINAGE DISTRICT NO. 5
PARISH OF TANGIPAROA**

300 N. ORY STREET
APRTE, LOUISIANA 70412

DP# 128-8328

DAVE SELLERS
PRESIDENT

MARGARET C. GENTY
SECRETARY/TREASURER

MAY 27, 1996

ON THIS DATE IN A REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DISTRICT NO. 5, PARISH OF TANGIPAROA, LA., THE FOLLOWING RESOLUTION WAS PASSED SETTING THE 1996 BILLAGE RATE FOR THE GRAVITY DRAINAGE DISTRICT NO. 5, PARISH OF TANGIPAROA, LA.

R E S O L U T I O N

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DISTRICT NO. 5, PARISH OF TANGIPAROA, LA., IN A REGULAR MEETING CONVENED ON THIS DATE, A QUORUM BEING PRESENT, THAT THE 1996 TAX RATE OF 4.87 MILLS BE ADOPTED AND LEVIED ON ALL PROPERTY SUBJECT TO TAXATION IN THE SAID GRAVITY DRAINAGE NO. 5, PARISH OF TANGIPAROA, LOUISIANA.

1995 ROTUAL LEVY----- 5.28

1996 ADJUSTED LEVY---- 4.87


DAVID SELLERS, PRESIDENT

DAVE SELLERS, President
300 Avenue J
Bossierette, LA 70604
DP# 128-8345

MARGARET WILLIAMS, Vice President
300 Avenue J
Bossierette, LA 70604
DP# 128-8337

SHERRY SMITH
3 E. Bay Hill
Bossierette, LA 70604
DP# 128-8338

BRUCE THOMAS, JR.
P. O. Box 182
Tangiparola, LA 70440
DP# 128-8350

ROSEMARIE PRASCHT
300 N. 11th St.
Bossierette, LA 70604
DP# 128-8336

Notes to the Financial Statements (Continued)

M. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
<u>AD VALOREM TAXES</u>	<u>5.8125</u>	<u>4.87</u>

The following are the principal taxpayers for the parish (amounts expressed in thousands):

Category	Assessed Valuation	Percentage of Total Assessed Valuation
<u>1</u>	<u>1</u>	<u>1</u>
<u>2</u>	<u>2</u>	<u>2</u>
<u>3</u>	<u>3</u>	<u>3</u>
<u>4</u>	<u>4</u>	<u>4</u>
<u>5</u>	<u>5</u>	<u>5</u>
Total	1	1

GRAVITY DRAINAGE DIST. NO. 5
 PARISH OF TANGIPARONA, LA.
 BUDGET FOR YEAR 1955 - MAINTENANCE

ANTICIPATED BALANCE FROM 1954-----		15,180.00
ANTICIPATED REVENUE:		
AD VALOREM TAX-----	30,753.78	
LEE 1% NON COLLECTIBLES-----	3,875.38	
	<hr/>	37,629.16
STATE REVENUE SHARING-----		8,237.88
		<hr/>
INTEREST EARNED-----		500.88
		<hr/>
LEAS CONTRIBUTION TO IMPROVEMENT SYSTEMS OF LA.		7,200.00
ANTICIPATED REVENUE FOR 1955		<hr/>
		48,318.32
TOTAL ANTICIPATED FUNDS AVAILABLE		<hr/>

ANTICIPATED EXPENDITURE

FOR RISE - COMMISSIONERS-----	3,000.00
SECRETARY-TREASURER-----	3,000.00
OFFICIAL JOURNALS-----	1,000.00
OFFICE EXPENSE-----	1,000.00
INSURANCE-----	1,000.00
PRICK YEAR PROJECT MAINT-----	3,750.00
CANAL MAINTENANCE-----	12,000.00
MISCELLANEOUS-----	4,000.00
	<hr/>
TOTAL EXPENDITURES	<hr/>
	48,318.32

ON MOTION BY MR. *Preval* DULY SECOND BY MR. *Smith*
 THE ABOVE AND FOREGOING BUDGET WAS UNANIMOUSLY ADOPTED THIS 27TH DAY
 OF NOVEMBER, 1955.

 HENRIEY C. STONIE
 SECRETARY-TREASURER
 GRAVITY DRAINAGE DIST. NO. 5

_____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Budget
 (GAAP/Non-GAAP Basis) and Actual
 For the Year Ended _____, 2008-09

	2008	VARIANCE
	BUDGET	FAVORABLE (UNFAVORABLE)
REVENUES	27078.33	28862.83 2083.70
AD VAL TAX	_____	_____
STATE REVENUE GRANTS	6211.00	5808.88 (402.12)
INTEREST EARNED	500.00	1137.45 637.45
CONF. LA. REV. FND	(200.00)	_____ 200.00
Total revenues	32215.33	30445.17 1770.16
EXPENDITURES	3088.00	2700.88 387.12
EMP. BENCH-COMMISSIONERS	2000.00	2000.00 --
SEC-FUNDS	1000.00	819.70 180.30
OFFICIAL JOURNAL	1000.00	288.00 712.00
OFFICIAL RECORDS	1000.00	878.75 121.25
INSURANCE	1100.00	573.00 527.00
MAINT. BLDG. REPAIRS	3200.00	1588.25 1611.75
REPAIRS MAINTENANCE	1000.00	84.00 916.00
MISCELLANEOUS	---	1112.82 (1112.82)
CAPITAL IMPLEM.	---	---
Total expenditures	4625.00	2873.83 1751.17
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(15035.00)	2674.29 2769.29
OTHER FINANCING SOURCES (Uses)	_____	_____
Total other financing sources (uses)	_____	_____
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(15035.00)	2674.29 15110.29
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	10000.00	3785.43 6214.57
FUND BALANCE (Deficit) AT END OF YEAR	500	2859.86 7140.14

The accompanying notes are an integral part of this statement.



PEOPLES BANK

MEMBER FDIC

12/31/96
MT

TRANSPACBANK NATIONAL SECURITY
 BUSINESS DIST TO WHITE FLUID
 204 N WY ST
 WHITE, LA 70422

MEMBER FDIC
 STATEMENT ON
 12/31/96
 CHECKS/CHEQUE
 ACCOUNT NO.

100 10 1000000000

CHECKING STATEMENT SUMMARY

PREVIOUS STATEMENT 12/31/95 BALANCE OF 27,534.88
 1. DEPOSITS AND OTHER CREDITS TOTAL DOLLARS 2,756.92
 2. CHECKS AND OTHER DEBITS TOTAL DOLLARS 2,696.92
 SERVICE CHARGE AMOUNT .00
 INTEREST CREDITED TO ACCOUNT 71.97
 CURRENT BALANCE AS OF STATEMENT DATE 28,665.75
 EFFECTIVE INTEREST RATE .02, 350
 INTEREST PAID YEAR-TO-DATE 1,062.26
 INTEREST WITHHELD YEAR-TO-DATE .00

CHECKING ACCOUNT TRANSACTIONS

DATE AMOUNT TRANSACTION DESCRIPTION
 12/28 2,756.92 DEPOSIT
 12/28 21.92 INTEREST CREDIT

CHECK TRANSACTIONS

DATE	AMOUNT	DATE	CHEQUE	AMOUNT
12/15	251.00	12/26	251.00	251.00
12/24	251.00	12/26	251.00	251.00
12/24	251.00	12/27	251.00	251.00
12/27	251.00	12/27	251.00	251.00
12/28	251.00	12/28	251.00	251.00
12/28	251.00	12/29	251.00	251.00

DAILY BALANCE SUMMARY

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
12/30	27,534.88	12/31	27,534.88	12/31	27,534.88
12/31	29,428.88	12/31	29,428.88	12/31	29,428.88
12/31	29,428.88	12/31	28,123.20	12/31	28,123.20
12/31	28,665.75	12/31	27,992.22	12/31	28,060.19

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APPLY FOR YOUR FIRST ADDRESS WITH
 CARD AND 1-1

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR BANK STATEMENT

Using the column marked (✓) in your check register, check off all deposits and withdrawals that appear on this statement. Be sure to enter in your register any automatic deposits or withdrawals of any funds (including interest, if any) or charges that you have not yet received.

SPECIAL OVERSEASERS - NOT CHARGED TO ACCOUNT

NO.	✓	
1988		50.00
1988		129.20
1988		1.00
		<u>212.20</u>
<i>All cleared</i>		
<i>Jan 1997</i>		
TOTAL	✓	

BANK BALANCE SHOWN ON THIS STATEMENT \$ 3865.17

ADD +
DEPOSITS NOT CREDITED IN THIS STATEMENT (IF ANY) \$ _____

TOTAL \$ _____

SUBTRACT -
CHECKS OUTSTANDING \$ 212.10

BALANCE \$ 3785.07

PLEASE COMPARE WITH YOUR BEGINNING BALANCE AT THE BEGINNING OF THE SERVICE CHARGE AND INTEREST OF THIS STATEMENT FOR CURRENT MONTH

Robert J. ...
Bank ...
and ...
11.11.96

IN CASE OF ERROR OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS OR DIRECT DEPOSITS

Telephone us at the number shown on the front of this statement or write us at the address shown on the front of this statement as soon as you can. If you think your statement or receipt is wrong or, if you need more information about a transfer listed on the statement or receipt, we must hear from you no later than 60 days after we send the FIRST statement on which the problem or error appeared.

- Tell us your name and account number.
- Describe the error or transfer you see. Explain when and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the discrepancy. If you believe only we may require that you send us your computer or printer in writing within 30 business days. We will tell you the results of our investigation within 30 business days after we hear from you and will correct any error promptly. If we need more time, however, we may take us to 60 days to investigate your complaint or question. If we decide to do this, we will recredit your account within 30 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your computer or printer in writing we will not recredit it within 30 business days, but may not recredit your account. If we decide that there was no error, we will send you a written explanation within 3 business days after our final investigation. You may ask for copies of the documents that we search in our investigation.

_____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended 2002-21-1-2006, 19

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES	29882.02		29882.02
Ad valorem taxes	2	2	2
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	5000.00		5000.00
Other			
Interest earnings	1367.54	310.88	1367.54
Other revenues:			

Total revenues	36481.47	210.88	36692.35
EXPENDITURES			
Salaries and related benefits	2434.00		2434.00
Compensation paid board members	2700.00		2700.00
Legal and accounting FEES (ORD)	50.00		50.00
Insurance	676.75		676.75
Office supplies	386.03		386.03
Repairs and maintenance	18786.75		18786.75
Utilities			
Capital outlay	175.02	2874.10	3049.12
Debt service			
Other OFFICIAL JOURNAL	319.78		319.78
Total expenditures	26753.85	2874.10	29627.95
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	9727.62	2744.08	12471.70
OTHER FINANCING SOURCES (Uses)			

Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	37963.47	27470.18	65433.65
	37833.09		
FUND BALANCES (Deficit) AT END OF YEAR	2	4,106	27859.19

*8.10 transferred first of 1997 from construction account to maintenance account.

The accompanying notes are an integral part of this statement.

TAXPAYER

PARISH _____ DISTRICT _____
PARISH POLICE JURY

ALL CITY _____ Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, DEC 31, 1996 to _____

	CONFIDENTIAL FUNDS		ACCOUNT GROUPS		TOTAL BALANCE/SUBTOTAL BALANCE
	GENERAL FUND	OTHER FUND	GENERAL ASSETS	GENERAL LIABILITIES	
ASSETS AND OTHER DEBITS					
Assets	37853.09	0.18			37853.18
Cash and cash equivalents	_____	_____	_____	_____	_____
Investments	_____	_____	_____	_____	_____
Receivables	_____	_____	_____	_____	_____
Other assets	_____	_____	_____	_____	_____
Land, buildings, and equipment	_____	_____	890.53	_____	890.53
Other Debits	_____	_____	_____	_____	_____
Amounts available in Cash Service Fund	_____	_____	_____	_____	_____
Amounts to be provided for retirement of general long-term obligations	_____	_____	_____	_____	_____
TOTAL ASSETS AND OTHER DEBITS	<u>37853.09</u>	<u>0.18</u>	<u>890.53</u>	<u>_____</u>	<u>38743.73</u>
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities					
Cash overpaid	_____	_____	_____	_____	_____
Accounts payable	_____	_____	_____	_____	_____
Payroll deductions and withholdings payable	_____	_____	_____	_____	_____
Salaries and wages payable	_____	_____	_____	_____	_____
Unbonded bonds and interest payable	_____	_____	_____	_____	_____
Bonds payable	_____	_____	_____	_____	_____
Other liabilities	_____	_____	_____	_____	_____
Total liabilities	_____	_____	_____	_____	_____
Equity and Other Credits					
Investment in general fund assets	_____	_____	890.53	_____	890.53
Fund balances:					
Reserved for debt service	_____	_____	_____	_____	_____
Reserved for _____	_____	_____	_____	_____	_____
Designated for _____	_____	_____	_____	_____	_____
Unreserved - undesignated	37853.09	0.18	_____	_____	37853.18
Total Equity and Other Credits	37853.09	0.18	890.53	_____	38743.73
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>37853.09</u>	<u>0.18</u>	<u>890.53</u>	<u>_____</u>	<u>38743.73</u>

The accompanying notes are an integral part of this statement.

TANGIPAHIA PARISH DISTRICT
PARISH LouisianaANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(A)-(C).

AFFIDAVIT

Personally came and appeared before the undersigned authority, MARGARET C. STOVENS (name), who, duly sworn, deposes and says that the financial statements heretofore given present fairly the financial position of the TANGIPAHIA Parish GRAVITY District as of DEC 31, 1987 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

MARGARET C. STOVENS GRAVITY DRAINAGE DIST. NO. 5
In addition, MARGARET C. STOVENS (name), who, duly sworn, deposes and says that the TANGIPAHIA Parish GRAVITY District received \$50,000 or less in revenues and other sources for the fiscal year ending DEC 31 of 1987, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Margaret C. Stovens
Signature

Sworn to and subscribed before me, this 6th day of March, 1988

[Signature]
NOTARY PUBLIC

Office

Address

Telephone No.

[Signature]
Cal. A. King St.
Greene, Louisiana
504-835-1111

GRAVITY DRAINAGE DISTRICT NO. 5

FARISH OF TANGIPAROA

OFFICIAL
FILE COPY

208 S. BAY STREET
BATON, LOUISIANA 70804

DO NOT SEND OUT

2041 348-6525

DAVID SELLERS
TREASURER

MARGARET C. STEVENS
SECRETARY-TREASURER

Give necessary
copies from this
copy and place
INDEX in 147

FEB. 19, 1997

OFFICE OF LEGISLATIVE MONITOR
ATT: MS. DONOTY HILNER
1608 NORTH THIRD
POLICE OFFICE BOX 94187
BATON HOUSE, LOUISIANA 70804-9187

RE: ANNUAL FINANCIAL STATEMENTS

DEAR MS. HILNER:

IN ACCORDANCE WITH LOUISIANA REVISED STATUTE 24-514, ENCLOSED ARE THE ANNUAL FINANCIAL STATEMENTS FOR THE TANGIPAROA PARISH GRAVITY DRAINAGE DISTRICT NO. 5 AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 1996. THE REPORTS INCLUDE ALL FUNDS UNDER THE CONTROL AND CUSTODIANSHIP OF THE DISTRICT. THE ACCOMPANYING FINANCIAL STATEMENTS HAVE BEEN PREPARED IN ACCORDANCE WITH GAAP BASIS OF ACCOUNTING.

SINCERELY,



MARGARET C. STEVENS
SECRETARY-TREASURER

These financial statements are prepared in accordance with generally accepted accounting principles and are intended to provide information to the public concerning the financial condition of the District. The financial statements are prepared in accordance with the provisions of the Louisiana Revised Statutes and are intended to provide information to the public concerning the financial condition of the District.

By David Sellers, Treasurer

DAVID SELLERS, Treasurer
202 Avenue B
Baton Rouge, LA 70804
(504) 386-6548

MARGARET C. STEVENS, Secretary-Treasurer
208 South Bay Street
Baton Rouge, LA 70804
(504) 348-6525

MARGARET C. STEVENS
P. O. Box 977
Baton Rouge, LA 70804
(504) 386-6548

WALTER THOMAS, JR.
P. O. Box 185
Baton Rouge, LA 70804
(504) 386-6548

WALTER THOMAS, JR.
208 S. Bay St.
Baton Rouge, LA 70804
(504) 348-6525